

1996 Alabama

Form 40A Booklet



DEPARTMENT OF REVENUE • INCOME TAX DIVISION

P.O. BOX 327465 • MONTGOMERY, AL 36132-7465

Nonitemizers Only – Limited Income

- Short Return
- Full Year Residents Only
- Forms and Instructions

**PLEASE USE THE PEEL-OFF
LABEL LOCATED ON THE FLAP
OF THE ENCLOSED ENVELOPE
ON YOUR ALABAMA RETURN**

Important!

Peel off the label and place it in the address area of the form you file. **Make necessary corrections on the label.** If someone else prepares your return, give the preparer the pre-addressed label and ask the preparer to use it. Use of the peel-off label is necessary for prompt processing of your return.

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Addresses of District Taxpayer Service Centers

Alabama income tax assistance may be obtained by calling or visiting any of the Alabama Department of Revenue Taxpayer Service Centers listed below. Additional forms and instructions may also be obtained from these centers.

■ AUBURN, ALABAMA 36831-2929

3300 Skyway Drive
P.O. Box 2929
Phone — (334) 887-9549

■ BIRMINGHAM, ALABAMA 35237-0848

2024 - 3rd Avenue North
P.O. Box 370848
Phone — (205) 323-6387

■ DECATUR, ALABAMA 35602-1785

1403A Beltline Road S.W.
P.O. Box 1785
Phone — (205) 353-2932

■ DOTHAN, ALABAMA 36302-5739

344 North Oates Street
P.O. Box 5739
Phone — (334) 793-5803

■ GADSDEN, ALABAMA 35902-1190

235 College Street
P.O. Drawer 1190
Phone — (205) 547-0554

■ HUNTSVILLE, ALABAMA 35807-0523

994 Explorer Boulevard
P.O. Box 1523
Phone — (205) 922-1082

■ MOBILE, ALABAMA 36616-1406

857 Downtowner Blvd., Suite I
P.O. Drawer 160406
Phone — (334) 344-4737

■ MONTGOMERY, ALABAMA 36132-7490

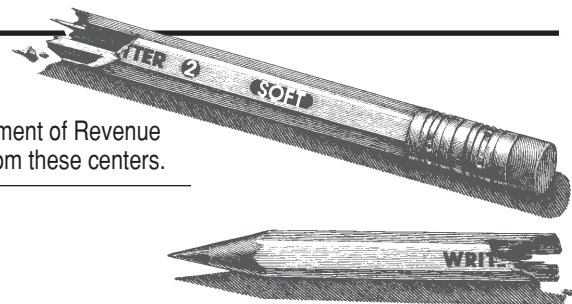
1021 Madison Avenue
P.O. Box 327490
Phone — (334) 242-2677

■ MUSCLE SHOALS, ALABAMA 35662-3148

2909 Wilson Dam Highway
P.O. Box 3148
Phone — (205) 383-4631

■ TUSCALOOSA, ALABAMA 35403-2467

518 19th Avenue
P.O. Box 2467
Phone — (205) 759-2571



Where To File Form 40A



Use the envelope that came with your return. If you did not receive an envelope, mail your 1996 Form 40A to:
Alabama Income Tax Division, P.O. Box 327465, Montgomery, AL 36132-7465.

From The Commissioner...



H. E. "GENE" MONROE, JR.
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132

GEORGE E. MINGLEDORFF III
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

Dear Taxpayer...

The forms and instructions included in this booklet are provided to you based on the information in your 1995 return. You may, however, be required to file Form 40 or Form 40NR. Before you start to complete Form 40A, please check **Which Form to File** on page 5 of the instructions to see which form you should use this year. If you need additional forms, you may use the order blank on page 15 of this booklet.

Providing the most prompt and efficient service possible is one of the primary goals of the Department of Revenue. We have continued to update our processing methods to enable us to make progress toward this goal. We expect to return income tax refunds faster this year than ever before. However, our performance also depends on your accuracy and promptness.

You can do some important things to make sure that your 1996 return can be processed efficiently this year. Please see **Common Mistakes That Delay Refunds** on page 4.

If you need help in completing your return or if you just have a question about your tax return, please call or come by our Taxpayer Service Center in your area. The addresses and phone numbers are listed for your convenience just inside the front cover of your booklet.

The Department of Revenue has made consistent improvement in processing returns and getting refunds to taxpayers. Please help us continue this improvement by mailing your return as early as possible. If you have any suggestions for the forms or instructions, please write and let us know.

Thank you for your cooperation.

H. E. Monroe, Jr.
Commissioner
Alabama Department of Revenue

ABOUT THE COVER

Featured on the cover is a photograph of the Gordon Persons Building located at 50 North Ripley Street, Montgomery, AL. The Persons Building, erected in 1989 in honor of Gov. Seth Gordon Persons (1951-1955), houses the central offices of the Revenue Dept.

"AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER"

When Should I Expect My Refund?

Wait At Least 12 Weeks For Your Refund

If you do not receive your refund within 12 weeks of mailing it, you should complete **Form IT-489, Taxpayer Refund Information**. This form may be obtained from any of our District Taxpayer Service Centers listed on page 2 of this booklet. If you call about your refund, have a copy of your return with you or the Department may be unable to assist you.

Each year the Alabama Department of Revenue receives over 1.8 million income tax returns. Of this number, over 1 million taxpayers receive refunds. The Department makes every effort to process your refund as quickly as possible, and there are several things you, the taxpayer, can do to help us accomplish this.

The date you file your return determines when you can expect your refund. For example, if you file an error-free return in January or February, you may expect to receive your refund sooner. Returns filed later require a longer waiting period. Last year over 50 percent of the income tax returns filed were received between April 1 and April 15. Returns filed this close to the deadline may require 10 to 12 weeks to process.

If you file an early, accurate return, we will be able to process your return and any refund more quickly. Errors that must be corrected by the Alabama Department of Revenue delay return processing. Omissions from the return which require corresponding with you cause an even longer delay. You can help prevent mistakes by carefully preparing your return. If you are uncertain in any area, refer to the instructions, or contact one of our Taxpayer Service Centers listed on page 2 of this booklet.

Common Mistakes That Delay Refunds

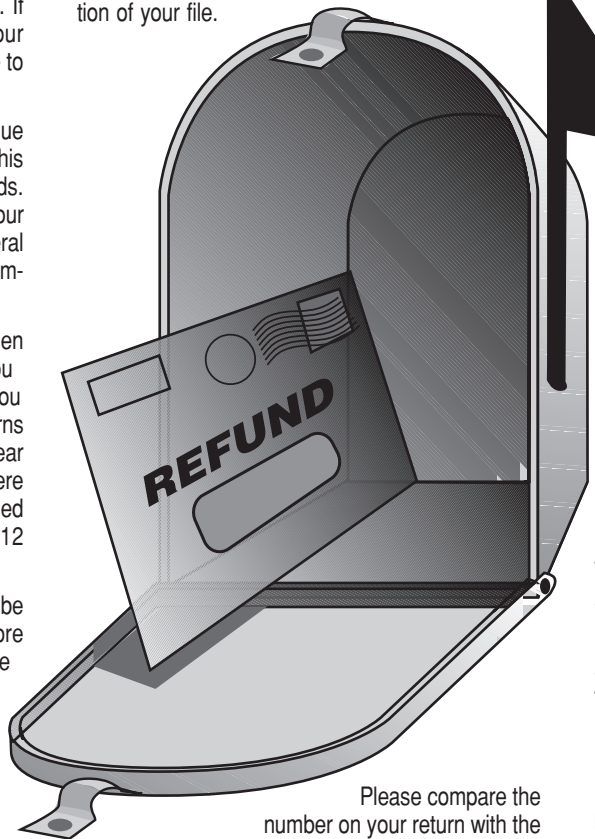
Failure To Use Peel-Off Label. Use of the peel-off label you received in the mail will help the Department process your refund faster. However, many taxpayers fail to check the information on the labels for accuracy. Make certain the name, address, and social security number(s) are correct.

Incorrect Name. Your refund check will be issued in the name(s) appearing on your return. If your name is illegible or misspelled, your refund check may be issued in the wrong name.

Incorrect Address. Last year the U.S. Postal Service was unable to deliver thousands of refund checks due to incorrect addresses, or because the

taxpayer moved and failed to leave a forwarding address.

Incorrect Social Security Number. Last year approximately 80,000 returns were received with missing or incorrect social security numbers. Your social security number is very important; it is used for identification of your file.



Please compare the number on your return with the number on your social security card. **DO NOT ASSUME THAT THE SOCIAL SECURITY NUMBER ON THE PEEL-OFF LABEL IS CORRECT; CHECK IT CAREFULLY.**

CAUTION: If the peel-off label is for a joint return, make certain the social security numbers are listed in the same order as the first names appearing on the label.

If you do not have a label, show in the blocks provided the social security numbers in the same order as the first names. For example, the social security number of the first name listed should be entered in the box headed "Your social security number." The social security number of the second name should be entered in the box headed "Spouse's social security number." If separate returns are filed, the person filing the return should enter his or her social security number in the box headed "Your social security number," and enter

the spouse's name and social security number on line 5. It is very important that the social security numbers be listed in this order so your refund check will be issued in the correct name.

Legibility. On many returns, the name, address, or social security number is not readable. If this happens, the wrong information may be recorded, and your refund check may be delayed. Make sure that the information you enter on the return is readable.

Missing Withholding Statement (W-2). Make certain the State Copy of all Forms W-2 Wage and Tax Statements are attached. W-2s are frequently left off the return.

Incorrect Computation. Many returns must be corrected each year by the Department due to simple math errors. Before mailing your return, double check the addition and subtraction to make sure the math is correct. This is a good idea even if someone else prepares your return.

Misdirected Mailing. Each year thousands of returns are mailed to the Internal Revenue Service instead of the Alabama Department of Revenue. Use the envelope you received with this booklet or follow the mailing instructions on your return.

Filing More Than One Return. File only one Form 40, 40A, or 40NR for each tax year. If it is necessary to amend your original return, you must file **Form 40X, Amended Alabama Income Tax Return**. The amended return will be processed after your original return has been processed.

Filing Copies. A copy of a return is not acceptable unless it has the taxpayer(s) original signature(s).

Missing Signatures. Thousands of unsigned returns are received each year by the Department. Before we can process them, these returns must be returned to the taxpayers for signatures. If a joint return is filed, both spouses must sign the return.

Other Reasons For Refund Delays

You Have Not Paid All Taxes Due From a Previous Year. If you owe tax for a prior year, your refund will be applied to pay that deficiency. Any amount remaining will be refunded to you. This will generally delay your refund 12 weeks or more.

Setoff Debt Collection. If the Alabama Department of Human Resources, or the Alabama Medicaid Agency has notified the Alabama Department of Revenue that your account is delinquent on a debt repayment, any public assistance program (including the Child Support Act of 1979, Chapter 10, Title 38), or any Medicaid assistance program, your refund will be applied to that debt. **NOTE: See Setoff Debt Collection on page 12 for further information.**

How To Use This Instruction Booklet

The instructions for **Form 40A** are divided into four main sections.

- **SECTION 1** contains information on who must file, how to choose the correct form, and when to file a return.
- **SECTION 2** contains useful steps to help you prepare your return.
- **SECTION 3** contains line-by-line instructions for most of the lines on your return.
- **SECTION 4** contains general information about such items as amending your tax return, how long to keep records, and filing a return for a deceased person.

If you follow the steps in Section 2 and the line-by-line instructions in Section 3, you should be able to complete your return quickly and accurately.

SECTION 1 Filing Information

First, be certain you need to file a tax return. Your marital status, filing status, and gross income determine whether you have to file a tax return. Gross income usually means money, goods, and property you received on which you must pay tax. It does not include nontaxable benefits. See pages 7 and 8 of the instructions to find out which types of income you should include.

Other Filing Requirements

Refunds. Even if your income was less than the amounts shown you must file a return to get a refund if Alabama income tax was withheld from any payments made to you.

Domicile. Individuals who are domiciled in (or residents of) Alabama are subject to tax on their entire income, whether earned within or without Alabama. This is true regardless of their physical presence within Alabama at any time during the tax-

able year. Domicile is where one lives, has a permanent home, and has the intention of returning when absent. Domicile may be by birth, choice, or operation of law. Each person has one and only one domicile which, once established, continues until a new one is established coupled with the abandonment of the old. Burden of proof regarding change of domicile is on the taxpayer even though he/she owns no property, earns no income, and has no place of abode in Alabama.

If an Alabama resident accepts employment in a foreign country for a definite or indefinite period of time with the intent of returning to the United States, the individual remains an Alabama resident and all income, wherever earned, is subject to Alabama income tax. This is true even if the taxpayer leaves no property in Alabama.

If a citizen of a foreign country comes to Alabama to work (no matter how long he stays), buys a home, secures an Alabama driver's license, does not intend to apply for U.S. Citizenship, and intends to ultimately return to the country of origin, the individual does not become an Alabama resident. However, any income earned in Alabama would be subject to Alabama income tax as a nonresident.

Military Personnel (Residents). Military personnel whose legal residence is Alabama are subject to Alabama income tax on all income regardless of source or where earned unless specifically exempt by Alabama law.

Military personnel (Army, Navy, Marine, Air Force, Merchant Marine, and Coast Guard) who were residents of Alabama upon entering military service remain residents of Alabama for income tax purposes, regardless of the period of absence or actual place of residence, until proof regarding change of home of record has been made. The burden of proof is on the taxpayer though he owns no property, earns no income, or has no place of abode in Alabama. Under the provisions of the Soldiers' and Sailors' Civil Relief Act, military personnel are not deemed to have lost their permanent residence in any state solely because they are absent in compliance with military orders. In addition, persons are not deemed to have acquired per-

manent residence in another state when they are required to be absent from their home state by virtue of military orders. If the husband and wife are both in military service, each could be a resident of a different state under the Soldiers' and Sailors' Civil Relief Act. A married woman not in military service has the same domicile as her husband unless proven otherwise.

Military Personnel (Nonresidents). Nonresident military personnel merely having a duty station within Alabama (whose legal residence is not Alabama) are not required to file an Alabama income tax return unless they have earned income from Alabama sources other than military pay. If they have earned income in Alabama other than military pay, they are required to file Alabama Form 40NR. A married nonresident with income earned in Alabama may file either a separate return claiming himself or herself only, or a joint return claiming the total allowable personal exemption.

Dependent's and Student's Income. Dependents who are residents of Alabama must file a return if they meet the requirements under You Must File A Return If... on this page. A student's income is fully taxable to the same extent as other individuals who are required to file a return. If a return is required, the dependent or student can claim a personal exemption of \$1,500, and his or her parents may claim a dependent exemption of \$300 if they provided more than 50% of his or her total support.

When To File

You should file as soon as you can after January 1, 1997, but no later than April 15, 1997. If you file late you may have to pay penalties and interest. (See **Penalties and Interest** in these instructions.) If you know you cannot meet the April 15 deadline, you should ask for an extension using **Form 4868A**, Application for Extension of Time to File Alabama Income Tax Return. This form must be filed by April 15, 1997, or it will not be approved. If April 15 falls on a Saturday, Sunday, or State holiday, the due date will be considered the following business day.

Note: Form 4868A extends the time to file your return without being charged a failure to timely file penalty. However, you will be charged interest at the same rate as currently prescribed by the Internal Revenue Service on any additional tax due when your return is filed.

Which Form To File

You MAY Use Form 40A If You Meet ALL Of The Following Conditions:

- You were a resident of Alabama for the entire year.
- In 1996 your income was less than \$20,000 and you are single, head of family, or a married person filing a separate return, **OR** less than \$40,000 and you are a married person filing a joint return with your spouse.
- You do not itemize deductions.
- You do not claim any adjustments to income such as an IRA deduction, alimony paid, etc.

You Must File A Return If...

You were a:	and your marital status at the end of 1996 was:	and your filing status is:	and your gross income was at least:
Full Year Resident	Single (including divorced and legally separated)	Single or head of family	\$1,500
	Married and living with your spouse at the end of 1996 (or on the date your spouse died)	Married, joint return	\$3,000
		Married, separate return	\$1,500
Part Year Resident	Single (including divorced and legally separated)	Single or head of family	\$1,500 (while an Alabama resident)
	Married and living with your spouse at the end of 1996 (or on the date your spouse died)	Married, joint return	\$3,000 (while an Alabama resident)
		Married, separate return	\$1,500 (while an Alabama resident)
Nonresident	Single (including divorced and legally separated)	Single or head of family	over the allowable prorated exemption: See page 6 for further instructions.
	Married and living with your spouse at the end of 1996 (or on the date your spouse died)	Married, joint return	
		Married, separate return	

- You do not have income from sources other than salaries and wages in excess of \$400.00.
- You are not claiming income or a loss from Schedules C, D, E, or F.
- Your spouse's return, if required, is also filed using Form 40A.
- You are reporting all taxable income received during the year.
- You are not claiming credit for taxes paid to another state.
- You are not reporting income and deductions on an accrual basis.

You MUST Use Form 40 If:

- You were a full or part-year resident of Alabama and do not meet **ALL** of the requirements to file Form 40A.
- In 1996 your income was \$20,000 or more if you are single, head of family, or a married person filing a separate return, **OR** \$40,000 or more if you are a married person filing a joint return with your spouse.
- You are itemizing deductions.

You MUST Use Form 40NR If:

- You are not a resident of Alabama, you received taxable income from Alabama sources or for performing services within Alabama, and your gross income from Alabama sources exceeds the allowable prorated personal exemption. Nonresidents must prorate the personal exemption. If your Alabama gross income exceeds the prorated amount, a return must be filed.

You MUST Use Both Form 40 and Form 40NR If:

- You had sufficient income to require the filing of a part-year return and also had income from Alabama sources while a nonresident during the same tax year. In this case, both the total personal exemption and the dependent exemption **must** be claimed on the part-year resident return. No exemption can be claimed on the nonresident return. The part year resident return should include only income and deductions during the period of residency, and the nonresident return should include only income and deductions during the period of nonresidency.



By following these six useful steps and reading the line-by-line instructions, you should be able to prepare your return quickly and accurately.

Step 1

Collect all your necessary records.

Income Records. These include any **Forms W-2, W-2G, and 1099** that you have. If you do not receive a Form W-2 by February 1, **OR** if the one you receive is incorrect, please contact your employer as soon as possible. Only your employer can give you a Form W-2, and only he or she can correct it.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly. Remember, even if someone else prepares your return incorrectly — you are still responsible.

Step 2

Obtain any forms or schedules you may need.

In general, we mail forms and schedules to you based on the return you filed last year. Before filing in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Our Alabama Taxpayer Service Centers (see page 2 of these instructions for addresses) can supply you with the additional forms you need or you may use the order blank on the next to last page of this instruction booklet. We will send you the forms and schedules requested. Also, your local bank, post office, or public library may have some of them.

Step 3

Check your return to make certain it is correct.

Step 4

Use the mailing label we sent you.

The label helps us identify your account and saves processing time.

Step 5

Sign and date your return.

Form 40, 40A, or 40NR is not complete unless you sign it. Your spouse must also sign if it is a joint return. Original signatures are required or the return will not be accepted.

Step 6

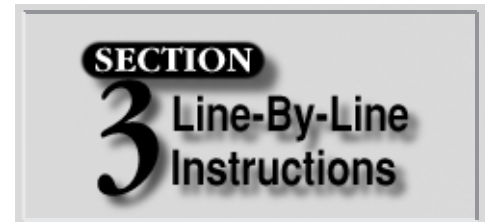
Attach all necessary forms and schedules to your return.

Attach the copy marked "To Be Filed With Your State Income Tax Return" of **Forms W-2, W-2G, and 1099** to the front of your return. Attach schedules and forms in "sequence number" order. The number is printed below the year in the upper right corner of the schedule or form.

If you need more space on forms or schedules, attach separate sheets and use the same format as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on the separate sheets, and attach them at the end of the return.

If you owe tax, be sure to attach your payment to the front of your return.

Before mailing your return, check to make sure you have kept an exact copy for your records.



Name and Address

Please use the **preprinted** mailing label from the forms booklet we sent you. If you do not have a label, type or print your name, address, and social security number in the appropriate blocks.

If you are filing a joint return and have different last names, separate the names with an "and." For example: "John Brown and Mary Smith."

NOTE: Do not attach your label to the return until the return is completed. Please make sure the information on the label is correct.

If your name has changed or if you were married or divorced during the year, please correct the name portion of the label. If you moved during the year and the label shows your old address, correct the label using your new address. Corrections should be made by drawing a line through the incorrect information and adding the new information on the label. If you live in an apartment, please include your apartment number in the address. If the post office delivers mail to your P.O. Box number rather than to your street address, write the P.O. Box number instead of your street address.

Always leave a forwarding address with your local post office when you move.

Social Security Number

Each year thousands of taxpayers file returns using an incorrect social security number. Usually this number belongs to another taxpayer. It is very important that you file your return using the correct social security number. Failure to use your correct social security number(s) in the space(s) provided **WILL DELAY** the processing of your refund. Listed below are a few of the common reasons why a social security number is reported incorrectly:

- failed to verify information on preprinted label
- memorized wrong number
- copied number wrong
- gave an incorrect number to the tax preparer
- gave your employer an incorrect number.

IMPORTANT: Check your W-2 forms. Your employer may be reporting an incorrect number for you.

If you are married and filing a joint return, write both social security numbers in the blocks provided.

Caution: If the label is for a joint return and the social security numbers are not listed in the same order as the first names, write the numbers in the correct order.

If you are married and filing separate Alabama returns, write your spouse's name and social security number on line 5.

If your spouse is a nonresident alien, has no income, does not have a social security number,

and you file a separate return, write "NRA" in the block for your spouse's social security number. If you and your spouse file a joint return, your spouse must have a social security number.

If you or your spouse do not have a social security number, please get **Form SS-5** from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15. If you have not received your number before April 15, file your return and write "applied for" in the block for your social security number.

IMPORTANT: Please notify the Social Security Administration (SSA) immediately in the event you have changed your name because of marriage, divorce, etc., so the name on your tax return is the same as the name the SSA has on record. This may prevent delays in processing your return.

Filing Status and Personal Exemption Lines 1 through 5

You should check **only** the box that describes your filing status. The personal exemption will be determined by your filing status on the last day of the tax year.

Single

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree.

If you check box 1, enter \$1,500 on line 12.

Married

Joint or Separate Returns?

Joint Returns. Most married couples will pay less tax if they file a joint return. If you file a joint return, you **must report all income, exemptions, deductions, and credits for you and your spouse.** Both of you must sign the return, even if only one of you had income. The State of Alabama does recognize a common law marriage for income tax purposes.

Caution: You cannot file a joint return if you are a resident of Alabama and your spouse is a resident of another state. You should file as "married filing separate return."

You and your spouse can file a joint return if you were living together on December 31, even if you did not live together for the entire year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year.

If your spouse died in 1996, you can file a joint return for 1996. You can also file a joint return if your spouse died in 1997 before filing a 1996 return. For details on how to file the joint return, see **Death of Taxpayer** on page 11.

If you check box 2, enter \$3,000 on line 12.

Separate Returns. You can file separate returns if both you and your spouse had income, or if

only one of you had income. If you file a separate return, report **only** your own income, exemptions, deductions, and credits. You are responsible only for the tax due on your own return.

Note: Alabama is not a community property state.

If you file a separate return, write your spouse's full name and your spouse's social security number on line 5 in the space provided. If your spouse is not required to file a return, attach a statement explaining why.

If you check box 3, enter \$1,500 on line 12.

Head of Family

"Head of Family" has the same meaning as "Head of Household" for federal purposes. Therefore, if you qualify as "Head of Household" on your federal return, unless your filing status is based exclusively upon the dependency of a foster child, you also qualify as "Head of Family" on your Alabama return. Alabama does not recognize a foster child as a dependent.

You may check the box on line 4 **ONLY IF** on December 31, 1996, you were unmarried or legally separated and meet either test 1 or test 2 below. The term "unmarried" includes certain married persons who live apart, as discussed below.

Test 1. You paid **more than half** the cost of keeping up a home for the entire year, provided that the home was the main home of your parent whom you can claim as a dependent. Your **parent** did not have to live with you in your home;

OR

Test 2. You paid **more than half** the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, such as for vacation or school, are counted as time lived in the home):

a. Your **unmarried** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent.

b. Your **married** child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the federal rules for **Children of Divorced or Separated Parents**, this child does not have to be your dependent.

c. Any relative whom you can claim as a dependent.

If the person for whom you kept up a home was born or died during the year, you may still file as "Head of Family" as long as the home was that person's main home for the part of the year he or she was alive.

Married Persons Who Live Apart

Even if you were not divorced or legally separated in 1996, you may be considered unmarried and file as "Head of Family."

You may check the box on line 4 if **ALL 5** of the following apply:

1. You file a separate return from your spouse, and
2. You lived apart from your spouse during the last

6 months of 1996, and

3. You paid more than half the cost of keeping up your home for 1996, and
4. Your home was the main home of your child, stepchild, or adopted child for more than 6 months of 1996, and
5. You claim this child as your dependent. However, you do not have to claim this child as your dependent if the child's other parent claims him or her as a dependent under the federal rules for **Children of Divorced or Separated Parents**.

If you check box 4, enter \$3,000 on line 12.

If you claim "Head of Family" filing status, you must also complete line 5. Show on this line the name and relationship of the person who qualifies you as "Head of Family." This person should also be listed on page 2, Part II, line 1, if you provided over 50% of his or her support.

Income

All income is subject to Alabama personal income tax unless specifically exempted by state law. The term "income" includes, but is not limited to, salaries, wages, commissions, income from business or professions, alimony, rents, royalties, interest, dividends, and profits from sales of real estate, stocks, or bonds. Military pay is taxable income except for compensation received for active service in a designated combat zone.

Examples of Income You MUST Report

The following kinds of income should be reported on Form 40, 40A, or 40NR and related forms and schedules. You may need some of the forms and schedules listed below.

- Wages including salaries, fringe benefits, bonuses, commissions, fees, and tips.
- Dividends (Schedule B).
- Interest (Schedule B) on: bank deposits, bonds, notes, Federal Income Tax Refunds, mortgages on which you receive payments, accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Original Issue Discount (Schedule B).
- Distributions from an Individual Retirement Arrangement (IRA) including SEPs and DEC's, if you excluded these amounts in a prior year.
- Bartering income (fair market value of goods or services you received in return for your services).
- Business expense reimbursements you received that are more than you spent for these expenses.
- Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.
- Alimony or separate maintenance payments received from and deductible by your spouse or former spouse.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid.
- Profits from businesses and professions (Federal Schedule C or C-EZ).
- Your share of profits from partnerships and S Corporations (Schedule E).
- Profits from farming (Federal Schedule F).
- Pensions, annuities, and endowments (Schedule E).

- Lump-sum distributions.
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D).
- Gains from the sale of your personal residence (Federal Form 2119).
- Rents and Royalties (Schedule E).
- Your share of estate or trust income (Schedule E).
- Prizes and awards (contests, lotteries, and gambling winnings).
- Earned income from sources outside the United States.
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Embezzled or other illegal income.
- Refunds of federal income tax if deducted in a prior year and resulted in a tax benefit.
- Payments received as a member of a military service generally are taxable except for combat pay and certain allowances.
- Property transferred in conjunction with performance of services.
- Jury duty pay.

Examples of Income You DO NOT Report

(Do not include these amounts when deciding if you must file a return.)

- United States Civil Service Retirement System benefits.
- State of Alabama Teachers' Retirement System benefits.
- State of Alabama Employees' Retirement System benefits.
- State of Alabama Judicial Retirement System benefits.
- Military retirement pay.
- Tennessee Valley Authority Pension System benefits.
- United States Government Retirement Fund benefits.
- Payments from a "Defined Benefit Retirement Plan" in accordance with IRC 414(j). (Contact your retirement plan administrator to determine if your plan qualifies.
- Federal Railroad Retirement benefits.
- Federal Social Security benefits.
- State income tax refunds.
- Unemployment compensation.
- Welfare benefits.
- Disability retirement payments (and other benefits) paid by the Veteran's Administration.
- Workman's compensation benefits, insurance damages, etc., for injury or sickness.
- Child support.
- Gifts, money, or other property you inherit or that was willed to you.
- Dividends on veteran's life insurance.
- Life insurance proceeds received because of a person's death.
- Interest on obligations of the State of Alabama or any county, city, or municipality of Alabama.
- Interest on obligations of the United States or any of its possessions.
- Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in

your home. (You must report as income reimbursements for normal living expenses.)

- Military allowances paid to active duty military, National Guard, and active reserves for quarters, subsistence, uniforms, and travel.
- Subsistence allowance of \$8 a day received by law enforcement officers of the State of Alabama.
- All retirement compensation received by an eligible peace officer or a designated beneficiary from any Alabama police retirement system.
- All retirement compensation received by an eligible fire fighter or a designated beneficiary from any Alabama firefighting agency.
- Income earned while serving as a foreign missionary after first serving 24 months as a missionary in a foreign country.
- Compensation received from the United States for active service as a member of the Armed Forces in a combat zone designated by the President of the United States.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for **all amounts**. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1.00 and \$2.69 becomes \$3.00.

Lines 6a through 6d

Wages, Salaries, Tips, Etc.

Show the name and address of each employer on lines 6a through 6d. In the column headed "Income", show the amount of wages, salaries, fees, commissions, tips, bonuses, and other amounts you were paid before taxes, insurance, etc. were deducted.

If you had more than 4 employers during the tax year and the space provided on lines 6a through 6d is insufficient for listing each employer, you should attach a schedule with identical headings and list all employers and amounts on this schedule. On line 6a write "See Attached Schedule," and record in columns A and B the totals for withholding and wages for all employers as listed on attached schedule.

Include the amount shown in the box headed "State Wages" on your **Form W-2** in the total on line 9. The amount shown in this box may or may not be the same as the amount taxable for federal purposes. Report all wages, salaries, and tips you received even if you do not have a Form W-2.

Note: *State of Alabama employees will find that the amount taxable for state purposes is, in most cases, more than the amount taxable for federal purposes due to the fact that amounts deducted from their wages as "Contributions to the Alabama State Retirement System" qualify for deferral on the Federal return but do not qualify for deferral on the Alabama return. Also, amounts deducted from their wages for deferred compensation plans (PEBSO and PEIRAF) qualify for deferral on the federal return, but do not qualify for Alabama purposes.*

Alabama Income Tax Withheld

In the column headed "Alabama tax withheld", enter the amount of Alabama income tax withheld

by each of your employers. The amount withheld is shown on the state copy of your Form W-2. This copy should be marked "To Be Filed With Your Alabama Income Tax Return."

Note: *Do not change or alter the amount of tax withheld or wages reported on your Form W-2. If any amount is incorrect or illegible, contact your employer and request a corrected statement.*

Do not include the following as Alabama income tax:

- Federal income tax,
- FICA tax (Social Security and Medicare),
- Local, city, or occupational tax, or
- Taxes paid to another state.

List amounts withheld separately on the same line with the employer's name and amount of income.

Add the Alabama income tax withheld together and enter the total on line 19.

Line 7

Other Income

Enter all taxable income you received that is not reported on lines 6a through 6d on line 7. This includes interest income and dividends.

See **Examples of Income You MUST Report** and **Examples of Income You DO NOT Report** beginning on page 7 of these instructions for further details on income which should be included on this line.

If income from these sources is more than \$400, or is a loss, you cannot file Form 40A but must file Form 40.

Line 8

Federal Income Tax Refunds Received in 1996

If you received a refund of federal income tax in 1996 that you paid and deducted on line 11, Form 40A or line 14, Form 40 before 1996, you may have to report all or part of this amount as income if the deduction resulted in a tax benefit. You received a tax benefit if the deduction reduced the tax you had to pay Alabama. (**Note:** If you were not a resident of Alabama in 1995, any refund on your 1995 return that you received in 1996 is not taxable.) You can claim the federal income tax you paid in 1996 as a deduction on line 11.

Enter on line 8 the amount of refund you received in 1996. If the amount of refund you received in 1996 included all or any part of an earned income credit, the amount of the refund which represents the earned income credit is not taxable and should not be included in the refund reported on line 8.

EXAMPLE 1. Suppose you had an overpayment of \$500.00 on your 1995 Federal return which included an earned income credit of \$300.00. Since \$300.00 of the \$500.00 refund you received in 1996 resulted from the earned income credit, the correct amount to report on line 8 is only \$200.00 (\$500.00 minus \$300.00).

EXAMPLE 2. Suppose you had an overpayment of \$100.00 on your 1995 Federal return and you received this refund in 1996. You also had an

earned income credit of \$300.00 on your 1995 Federal return. The refund is not taxable since it resulted from the earned income credit. You can claim the amount of the earned income credit not refunded (\$200.00) to you as federal income tax paid on line 11.

Line 10

Standard Deduction

You **must** complete the worksheet on page 2, Part III of Form 40A to figure the correct standard deduction allowable. A dependent or student may claim standard deduction even if claimed by someone else.

Line 11

Federal Income Tax Withheld and Paid in 1996

You may deduct the federal income tax withheld in 1996 plus any additional federal income tax you had to pay in 1996. You cannot deduct taxes you paid for your dependent or any other person or entity.

The federal income tax you can deduct includes:

- the amount withheld by your employer as shown on your withholding statement(s) (W-2's).
- the amount you owed for 1995 which you paid in 1996.
- all payments you made in 1996 for years prior to 1995.

The following instructions should help you determine the correct federal income tax to deduct on line 11.

Note: If you were entitled to an earned income credit on your 1995 federal return, any amount of this credit used to pay your 1995 federal income tax can be claimed as a deduction on line 11 of your Alabama return. (See example 2 for line 8.)

Form 1040EZ. If you filed a 1995 Federal Form 1040EZ, add the federal income tax withheld in 1996 (from your W-2(s)) and the amount shown on 1995 Form 1040EZ, line 12, and enter the result on line 11, Form 40A.

Form 1040A. If you filed 1995 Federal Form 1040A, add the federal income tax withheld in 1996 (from your W-2(s)) and the amount shown on 1995 Form 1040A, line 33, and enter the result on line 11, Form 40A.

Form 1040. If you filed 1995 Federal Form 1040, add the federal income tax withheld in 1996 (from your W-2(s)) and the amount shown on 1995 Federal Form 1040, line 65. If you did not enter an amount on line(s) 47, 50, 59, or 60 of 1995 Form 1040, or claim credit for excess social security and Medicare tax (FICA) or railroad retirement tax (RRTA) on your 1996 Federal Form 1040, enter this total on line 11, Form 40A.

You should be able to substantiate any income tax claimed as paid in 1996 by your withholding statements, canceled checks, or other receipts upon request by the Department.

Joint Federal and Separate Alabama Returns. If a married couple elects to file a joint federal

return and separate Alabama returns, the federal income tax deductible by each spouse must be determined by the ratio of the federal adjusted gross income of each spouse to the federal adjusted gross income of both spouses. This proration is required regardless of the method used in claiming other deductions.

Line 12

Personal Exemption

Enter the personal exemption from line 1, 2, 3, or 4. A dependent or student may claim personal exemption even if claimed by someone else

Line 13

Dependent Exemption

Complete page 2, Part II, and enter the amount from line 2 on line 13, page 1.

Line 15

Taxable Income

Subtract line 14 from line 9. This is your taxable income. Your tax is determined with this amount.

Line 16

Figuring Your Tax

Find the tax for the amount on line 15. Use the Tax Tables on pages 13 and 14.

Line 17

Alabama Election Campaign Fund

The Alabama Legislature established this fund to support public financing of Alabama election campaigns.

If you wish to make a voluntary contribution to the Alabama Democratic Party or the Alabama Republican Party, indicate the amount and party by checking the proper box(es) on lines 17a and/or 17b.

Each individual may contribute \$1 to either party. If a joint return is filed, each spouse may contribute \$1 to either party. If you make a voluntary contribution to this fund it **WILL INCREASE** your tax.

The total amount entered on line 17 cannot exceed \$2 for a married couple filing a joint return, or \$1 for all other filers.

Line 19

Alabama Income Tax Withheld

Enter the total Alabama income tax withheld as shown on lines 6a thru 6d, column A.

Line 20

Amount You Owe

If the amount on line 18 is larger than the amount on line 19, subtract line 19 from line 18 and enter the difference on line 20 — this is the amount you owe the State of Alabama.

Pay the full amount by check or money order payable to the "Alabama Department of Revenue." On your payment, write your social security number, daytime phone number, and "1996 Form 40A," and attach the payment to the **front** of your return.

If payment for the full amount of tax due is not paid by the due date of the return, you will be charged interest and penalties. (See **Penalties and Interest** on page 11 of these instructions.)

Line 21

Overpayment

If the amount on line 19 is more than the amount on line 18, subtract line 18 from line 19 and enter the difference on line 21 — this is the amount you overpaid.

Lines 22a through 22h

Donation of Refunds

You may elect to donate all or part of your overpayment as shown on line 21 to one or more of the following funds as provided by the Alabama Legislature. The amounts entered on these lines will be paid to the programs you indicate. Any amount you contribute may be claimed if you itemize deductions when you file your 1997 Alabama Income Tax Return. (**Caution:** When reporting your refund on your 1997 Federal return, you should report the amount of overpayment shown on line 21 before your donation.)

Note: Amounts contributed to these funds **WILL REDUCE** your refund. Also, once an election is made to contribute to these funds, that election is irrevocable and cannot later be refunded. If your return is corrected by the Department, the amount contributed cannot be used to pay any additional tax due.

Line 22a

Alabama Aging Fund

This fund will assist in the support of programs for the aging in Alabama. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 22a.

Line 22b

Alabama Arts Development Fund

This fund provides for grants to tax exempt organizations or associations to encourage development of quality arts activities or cultural facilities in local areas. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 22b.

Line 22c

Alabama Nongame Wildlife Fund

This is a program under the jurisdiction of the Game and Fish Division of the Department of Conservation which provides management of such nongame wildlife. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 22c.

Line 22d

Child Abuse Trust Fund

This fund encourages the direct provision of services to prevent child abuse and neglect. If you wish to make a contribution to this program, enter \$5, \$10, \$25, or any other dollar amount on line 22d.

Line 22e

Alabama Veterans' Program

This fund provides supportive assistance through nursing and related health care for Alabama ailing and aged veterans of the armed forces who have need of special nursing and related health care services. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 22e.

Line 22f

Alabama Indian Children's Scholarship Fund

Your donation to this fund will help provide educational scholarships for Alabama's Indian Children. If you wish to make a contribution to this fund, enter \$1, \$5, \$10, or any other dollar amount on line 22f.

Line 22g

Penny Trust Fund

The Penny Trust Fund provides for the promotion of public health and disease prevention in Alabama. Your donation will help to reduce infant mortality and provide for Alabama's indigent health care programs. If you wish to make a contribution to this program, enter \$1, \$5, \$10, or any other dollar amount on line 22g.

Line 22h

Foster Care Trust Fund

The Foster Care Trust Fund provides educational, athletic, artistic, and special occasion opportunities for Alabama's foster children. If you wish to make a contribution to this fund, enter \$1, \$5, \$10, or any other dollar amount on line 22h.

Line 24

Refunded to You

Subtract the amount on line 23 from the amount on line 21. You should receive a check for the overpayment. See **When Should I Expect My Refund?** on page 4 of this booklet for more information about your refund.

Sign Your Return

Form 40A is not complete until you sign it. Your spouse must also sign if it is a joint return. Original signatures are required or the return **will not** be accepted. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 11.

Did You Have Someone Else Prepare Your Return? If you fill in your own return, the **Paid Preparer's Use Only** area should remain blank. Someone who prepares your return but does not charge you should not sign.

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the **Paid Preparer's Use Only** area of your return.

If you have questions about whether a preparer is required to sign a return, please contact an Alabama Taxpayer Service Center.

The preparer required to sign your return MUST:

- Sign, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with the Alabama Department of Revenue.

BEFORE signing and mailing your return you should review it to make sure the preparer has entered the correct name(s), address, and social security number(s) in the spaces provided and reported all of your income. **REMEMBER**, you are responsible for the information on your return even if you pay someone else to prepare it.

Please enter your daytime phone number. This will enable us to contact you and help speed your refund along if there are any problems with processing your return.

Where To File Form 40A

Use the envelope that came with your return. We encourage the use of this envelope since it will expedite the processing of your return. If you do not have an addressed envelope, mail your return to one of the addresses below:

If you are due a refund, mail your return to:

Alabama Income Tax Division
P.O. Box 327465
Montgomery, AL 36132-7465

If you are not due a refund, mail your return to:

Alabama Income Tax Division
P.O. Box 327477
Montgomery, AL 36132-7477

Mail **ONLY** your 1996 Form 40A to the above address. Amended returns and any correspondence pertaining to your return should be mailed to:

Alabama Department of Revenue
Income Tax Division
P.O. Box 327410
Montgomery, AL 36132-7410

Part I, Page 2

General Information

Part I (General Information) must be completed by all taxpayers. Please follow the line-by-line instructions on Form 40A to complete this section.

Part II, Page 2

Dependents

A "dependent" as defined under Alabama law is an individual **other than the taxpayer and his or her spouse** who received over 50% of his or her support from the taxpayer during the tax year and also has one of the following relationships with the taxpayer:

Son
Daughter
Stepson
Stepdaughter

Stepmother
Stepfather
Mother-in-law
Father-in-law

Legally adopted child	Brother-in-law
Parent	Sister-in-law
Grandparent	Son-in-law
Grandchild	Daughter-in-law, or if related by blood:
Brother	Uncle
Sister	Aunt
Stepbrother	Nephew
Stepsister	Niece

Note: You **cannot** claim a foster child, friend, cousin, or your spouse as a dependent under Alabama law.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1996 if he or she met the qualifications for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

Support. You must have provided over 50% of the dependent's support in 1996. If you file a joint return, the support can be from you or your spouse. You **cannot** claim credit for a dependent if you gave less than 50% of the support under Alabama law as you can under federal law, in certain conditions.

In figuring total support, you must include money the dependent used for his or her own support even if this money was not taxable (for example: gifts, savings, welfare benefits). If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

In figuring support, **do not** include items such as income taxes, social security taxes, premiums for life insurance, or funeral expenses.

Line 1a

Dependents

Column (1) Enter first and last name of each dependent.

Column (2) Enter social security number for each dependent, unless the dependent was born in November or December of 1996.

Column (3) Enter your dependent's relationship to you.

Column (4) Enter yes or no to the question.

Line 1b

Enter total number of dependents claimed.

Line 2

Multiply the total number of dependents claimed on line 1b by \$300, and enter the result on this line and also on line 13, page 1.

Part III, Page 2

Standard Deduction

You must complete the worksheet on page 2, Part III of Form 40A to figure the correct standard deduction. The standard deduction is limited to 20% of the total income as shown on line 9 of Form 40A, but cannot be more than \$2,000 if you checked filing status 1, 3, or 4, nor more than \$4,000 if you checked filing status 2.

SECTION 4 General Information

This section contains general information about items such as amending your tax return, how long to keep records, and filing a return for a deceased person.

Penalties and Interest

Interest. We will charge interest on taxes not paid by their due date even if an extension of time is granted. If your return is not filed by the due date and you owe additional tax, you should add interest from April 15, 1997 to date of payment. Submit payment of the tax and interest with your return. The interest rate is the same as currently prescribed by the Internal Revenue Service. Any of the Alabama Taxpayer Service Centers listed on page 2 of this booklet can give you the current rate of interest at the time your return is filed.

Failure To Timely File a Return. You can avoid this penalty by filing your return by the due date. Alabama law provides a penalty of 10% of the tax due or \$50.00, whichever is greater, if the return is filed late. If you can show reasonable cause for filing a delinquent return, attach an explanation to your return.

Failure To Timely Pay Tax. The penalty for not paying the tax when due is 1% of the unpaid amount for each month or fraction of a month that the tax remains unpaid. The maximum penalty is 25%.

Note: If you include interest and/or either of these penalties with your payment, identify and enter these amounts on the bottom margin of Form 40A, page 1. **Do not** include interest or penalty amounts in "Amount You Owe" on line 20.

Other Penalties. There are also penalties for filing a frivolous return, underpayment due to negligence, underpayment due to fraud, and substantial understatement of estimated tax.

Any person failing to file a return as required by Alabama law or filing a willfully false or fraudulent return will be assessed by the Alabama Department of Revenue on the basis of the best information obtainable by the Department with respect to the income of the taxpayer.

Criminal Liability. Section 40-29-112, **Code of Alabama 1975**, as amended, provides for a more severe penalty for not filing tax returns. Any person required to file a return who willfully fails to file the return is guilty of a misdemeanor and, if convicted, will be fined not more than \$25,000 or imprisoned not more than 1 year, or both. Section 40-29-110 provides that any person who willfully attempts to evade any tax or the payment of any tax is guilty of a felony and, if convicted, will be fined not more than \$100,000 or imprisoned for not more than 5 years, or both. These penalties are in addition to any other penalties provided for by Alabama law.

Address Change

If you move after filing your return and expect a refund, you should notify the post office serving your old address so the postal authorities may forward your check. Also, send a change of address notice to: **Alabama Department of Revenue, Income Tax Division, P.O. Box 327410, Montgomery, AL 36132-7410.** This will help forward your check to you as soon as possible and allow us to mail next year's forms to your new address.

Writing To The Alabama Department of Revenue

Be sure to include your social security number and phone number in any letter to the Alabama Department of Revenue. (See "Where To File," page 10.)

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was filed. If income that should have been reported was not reported and the income omitted is in excess of 25% of the stated income, the period of limitation does not expire until 6 years after the return was filed or 6 years after the due date of the return, whichever is later. There is no period of limitation when a return is false or fraudulent, or when no return is filed.

Also keep copies of your filed tax returns as part of your records. You should keep some records longer than the period of limitation. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. Copies of your tax returns will help you prepare future returns, and they are necessary if you file an amended return. Copies of your returns and your other records may be helpful to your survivor, or the executor or administrator of your estate.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return or tax account information use **Form 4506-A**, Request for Copy of Tax Form or Income Tax Account Information. The charge for a copy of a return is \$5. There is no charge for tax account information.

Amended Return

If you have already filed Form 40, Form 40A, or Form 40NR and become aware of any changes you must make to income or deductions, you must file **Form 40X**, Amended Alabama Individual Income Tax Return, to change those items. However, you cannot change from the Form 40A to the Form 40 after the due date for filing for that tax year.

Note: If your State return is changed for any reason it may affect your federal income tax liability. This would include changes made as a result of an examination of your return by the Alabama Department of Revenue. Contact the Internal Revenue Service for more information.

Death of Taxpayer

If the taxpayer died before filing a return for 1996, the taxpayer's spouse or personal representative **must** file a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space at the top of the return. Also write "DECEASED" across the top of the tax return.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to receive a refund.

If your spouse died in 1996 and you did not remarry in 1996, you can file a joint return. You can also file a joint return if your spouse died in 1997 before filing a 1996 return. A joint return should show your spouse's 1996 income before death and your income for all of 1996. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, no other form is needed to have the refund issued to you. However, any other filer requesting a refund due the deceased must submit positive proof that he or she is entitled to the refund. Attach the proof to the tax return. The Department will accept as positive proof a copy of **Federal Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Declaration of Estimated Tax

Every individual who reasonably expects to have net income in 1997 from sources other than salaries and wages in excess of the following amounts is required to file **Form 40ES**, Declaration of Estimated Tax and **MUST use Form 40**:

- (1) **\$1,500** — if a single person (including head of family), or a married person filing a separate return, or
- (2) **\$3,000** — if a married person and filing a joint return.

Note: If the **TOTAL ESTIMATED TAX** for 1997 is less than one hundred dollars (\$100), an estimate is not required to be filed.

Income from other sources includes interest income, dividends, self-employment income, etc.

Alabama law provides for penalties if an estimate is due, but is not filed. The procedures for filing and amending declarations and the due dates are the same as required by Federal Income Tax Law. Do not include payment of your estimated tax with the payment for tax due on your individual return because the quarterly voucher and remittance **MUST** be mailed separately. Additional instructions for filing your estimate are on the back of Form 40ES.

Application for Extension (Form 4868A)

If you know you cannot file your return by the due date, you should file **Form 4868A**, Application for Extension of Time to File Alabama Income Tax Return.

Except in cases where taxpayers are abroad, no extension will be granted for more than 6 months. An extension, if granted, will be for a period of 4 months. Only in exceptional cases and where conditions set forth on application forms are met will a second extension for an additional 2 months be granted. Applications for extension must be on form 4868A, must be submitted in time for consideration by the Alabama Department of Revenue before the due date of the return, and must be signed by the taxpayer or his duly authorized agent.

An approved extension means only that you will not be assessed a delinquent penalty for filing your return after the due date. Interest on the additional tax due from the due date of the return and any penalties will be assessed if applicable to your return.

Note: The Department **will not** accept Federal Form 4868 "Automatic Extension of Time to File Your Federal Return" in lieu of Alabama Form 4868A "Application for Extension of Time to File Your Alabama Return."

Setoff Debt Collection

If you owe money or have a delinquent account under any of the following public assistance programs, your refund may be applied to offset that debt:

- Any and all of the public assistance programs administered by the Alabama Department of Human Resources, including the Child Support Act of 1979, Chapter 10 of Title 38.
- Any and all of the assistance programs administered by the Alabama Medicaid Agency.

If the Alabama Department of Human Resources, or the Alabama Medicaid Agency notifies the Alabama Department of Revenue that you have a delinquent account in excess of \$25, part or all of your refund may be applied to offset that debt. If you are married and filing a joint return, the joint refund may be applied to offset any of the above debts.

1996 Tax Table (Form 40A)

Based on Taxable Income

This tax table is based on the taxable income shown on line 15 of Form 40A and the filing status you checked on lines 1, 2, 3, or 4 of your return.

EXAMPLE:

Mr. and Mrs. Brown are filing a joint return and checked box 2 on their return. Their taxable income on line 15 of Form 40A is \$18,360. First, they find the \$18,300 – 18,400 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$838. This is the amount they must write on line 16 of Form 40A.

At least	But less than	Single • Married filing separately • Head of family	Married filing jointly
Your tax is—			
18,000			
18,000	18,100	863	823
18,100	18,200	868	828
18,200	18,300	873	833
18,300	18,400	878	838
18,400	18,500	883	843

If line 15 [taxable income] is —				And you are —				If line 15 [taxable income] is —				And you are —				If line 15 [taxable income] is —				And you are —				If line 15 [taxable income] is —				And you are —			
At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly	At least	But less than	Single • Married filing separately • Head of family	Married filing jointly
UNDER 1,000				4,000				8,000				12,000				1,000				5,000				9,000				13,000			
\$0	50	\$0	\$0	4,000	4,100	163	142	8,000	8,100	363	323	12,000	12,100	563	523	1,000	1,100	32	22	5,000	5,100	213	182	9,000	9,100	413	373	13,000	13,100	613	573
50	100	1	1	4,100	4,200	168	146	8,100	8,200	368	328	12,100	12,200	568	528	1,100	1,200	36	26	5,100	5,200	218	186	9,100	9,200	418	378	13,100	13,200	618	578
100	200	3	3	4,200	4,300	173	150	8,200	8,300	373	333	12,200	12,300	573	533	1,200	1,300	40	30	5,200	5,300	223	190	9,200	9,300	423	383	13,200	13,300	623	583
200	300	5	5	4,300	4,400	178	154	8,300	8,400	378	338	12,300	12,400	578	538	1,300	1,400	44	34	5,300	5,400	228	194	9,300	9,400	428	388	13,300	13,400	628	588
300	400	7	7	4,400	4,500	183	158	8,400	8,500	383	343	12,400	12,500	583	543	1,400	1,500	48	38	5,400	5,500	233	198	9,400	9,500	433	393	13,400	13,500	633	593
400	500	9	9																												
500	600	12	11	4,500	4,600	188	162	8,500	8,600	388	348	12,500	12,600	588	548	1,500	1,600	52	42	5,500	5,600	238	202	9,500	9,600	438	398	13,500	13,600	638	598
600	700	16	13	4,600	4,700	193	166	8,600	8,700	393	353	12,600	12,700	593	553	1,600	1,700	56	46	5,600	5,700	243	206	9,600	9,700	443	403	13,600	13,700	643	603
700	800	20	15	4,700	4,800	198	170	8,700	8,800	398	358	12,700	12,800	598	558	1,700	1,800	60	50	5,700	5,800	248	210	9,700	9,800	448	408	13,700	13,800	648	608
800	900	24	17	4,800	4,900	203	174	8,800	8,900	403	363	12,800	12,900	603	563	1,800	1,900	64	54	5,800	5,900	253	214	9,800	9,900	453	413	13,800	13,900	653	613
900	1,000	28	19	4,900	5,000	208	178	8,900	9,000	408	368	12,900	13,000	608	568	1,900	2,000	68	58	5,900	6,000	258	218	9,900	10,000	458	418	13,900	14,000	658	618
2,000				6,000				10,000				14,000				3,000				7,000				11,000				15,000			
2,000	2,100	72	62	6,000	6,100	263	223	10,000	10,100	463	423	14,000	14,100	663	623	3,000	3,100	113	102	7,000	7,100	313	273	11,000	11,100	513	473	15,000	15,100	713	673
2,100	2,200	76	66	6,100	6,200	268	228	10,100	10,200	468	428	14,100	14,200	668	628	3,100	3,200	118	106	7,100	7,200	318	278	11,100	11,200	518	478	15,100	15,200	718	678
2,200	2,300	80	70	6,200	6,300	273	233	10,200	10,300	473	433	14,200	14,300	673	633	3,200	3,300	123	110	7,200	7,300	323	283	11,200	11,300	523	483	15,200	15,300	723	683
2,300	2,400	84	74	6,300	6,400	278	238	10,300	10,400	478	438	14,300	14,400	678	638	3,300	3,400	128	114	7,300	7,400	328	288	11,300	11,400	528	488	15,300	15,400	728	688
2,400	2,500	88	78	6,400	6,500	283	243	10,400	10,500	483	443	14,400	14,500	683	643	3,400	3,500	133	118	7,400	7,500	333	293	11,400	11,500	533	493	15,400	15,500	733	693
2,500	2,600	92	82	6,500	6,600	288	248	10,500	10,600	488	448	14,500	14,600	688	648	3,500	3,600	138	122	7,500	7,600	338	298	11,500	11,600	538	498	15,500	15,600	738	698
2,600	2,700	96	86	6,600	6,700	293	253	10,600	10,700	493	453	14,600	14,700	693	653	3,600	3,700	143	126	7,600	7,700	343	303	11,600	11,700	543	503	15,600	15,700	743	703
2,700	2,800	100	90	6,700	6,800	298	258	10,700	10,800	498	458	14,700	14,800	698	658	3,700	3,800	148	130	7,700	7,800	348	308	11,700	11,800	548	508	15,700	15,800	748	708
2,800	2,900	104	94	6,800	6,900	303	263	10,800	10,900	503	463	14,800	14,900	703	663	3,800	3,900	153	134	7,800	7,900	353	313	11,800	11,900	553	513	15,800	15,900	753	713
2,900	3,000	108	98	6,900	7,000	308	268	10,900	11,000	508	468	14,900	15,000	708	668	3,900	4,000	158	138	7,900	8,000	358	318	11,900	12,000	558	518	15,900	16,000	758	718

(Continued on next page)

1996 Tax Table – Continued

If line 15 [taxable income] is—		And you are—		If line 15 [taxable income] is—		And you are —		If line 15 [taxable income] is—		And you are —		If line 15 [taxable income] is—		And you are —	
At least	But less than	Single • Married filing sepa- rately • Head of family	Married filing jointly	At least	But less than	Married filing jointly	Your tax is —	At least	But less than	Married filing jointly	Your tax is —	At least	But less than	Married filing jointly	Your tax is —
16,000				20,000				26,000				32,000			
16,000	16,100	763	723	20,000	20,100	923		26,000	26,100	1,223		32,000	32,100	1,523	
16,100	16,200	768	728	20,100	20,200	928		26,100	26,200	1,228		32,100	32,200	1,528	
16,200	16,300	773	733	20,200	20,300	933		26,200	26,300	1,233		32,200	32,300	1,533	
16,300	16,400	778	738	20,300	20,400	938		26,300	26,400	1,238		32,300	32,400	1,538	
16,400	16,500	783	743	20,400	20,500	943		26,400	26,500	1,243		32,400	32,500	1,543	
16,500	16,600	788	748	20,500	20,600	948		26,500	26,600	1,248		32,500	32,600	1,548	
16,600	16,700	793	753	20,600	20,700	953		26,600	26,700	1,253		32,600	32,700	1,553	
16,700	16,800	798	758	20,700	20,800	958		26,700	26,800	1,258		32,700	32,800	1,558	
16,800	16,900	803	763	20,800	20,900	963		26,800	26,900	1,263		32,800	32,900	1,563	
16,900	17,000	808	768	20,900	21,000	968		26,900	27,000	1,268		32,900	33,000	1,568	
17,000				21,000				27,000				33,000			
17,000	17,100	813	773	21,000	21,100	973		27,000	27,100	1,273		33,000	33,100	1,573	
17,100	17,200	818	778	21,100	21,200	978		27,100	27,200	1,278		33,100	33,200	1,578	
17,200	17,300	823	783	21,200	21,300	983		27,200	27,300	1,283		33,200	33,300	1,583	
17,300	17,400	828	788	21,300	21,400	988		27,300	27,400	1,288		33,300	33,400	1,588	
17,400	17,500	833	793	21,400	21,500	993		27,400	27,500	1,293		33,400	33,500	1,593	
17,500	17,600	838	798	21,500	21,600	998		27,500	27,600	1,298		33,500	33,600	1,598	
17,600	17,700	843	803	21,600	21,700	1,003		27,600	27,700	1,303		33,600	33,700	1,603	
17,700	17,800	848	808	21,700	21,800	1,008		27,700	27,800	1,308		33,700	33,800	1,608	
17,800	17,900	853	813	21,800	21,900	1,013		27,800	27,900	1,313		33,800	33,900	1,613	
17,900	18,000	858	818	21,900	22,000	1,018		27,900	28,000	1,318		33,900	34,000	1,618	
18,000				22,000				28,000				34,000			
18,000	18,100	863	823	22,000	22,100	1,023		28,000	28,100	1,323		34,000	34,100	1,623	
18,100	18,200	868	828	22,100	22,200	1,028		28,100	28,200	1,328		34,100	34,200	1,628	
18,200	18,300	873	833	22,200	22,300	1,033		28,200	28,300	1,333		34,200	34,300	1,633	
18,300	18,400	878	838	22,300	22,400	1,038		28,300	28,400	1,338		34,300	34,400	1,638	
18,400	18,500	883	843	22,400	22,500	1,043		28,400	28,500	1,343		34,400	34,500	1,643	
18,500	18,600	888	848	22,500	22,600	1,048		28,500	28,600	1,348		34,500	34,600	1,648	
18,600	18,700	893	853	22,600	22,700	1,053		28,600	28,700	1,353		34,600	34,700	1,653	
18,700	18,800	898	858	22,700	22,800	1,058		28,700	28,800	1,358		34,700	34,800	1,658	
18,800	18,900	903	863	22,800	22,900	1,063		28,800	28,900	1,363		34,800	34,900	1,663	
18,900	19,000	908	868	22,900	23,000	1,068		28,900	29,000	1,368		34,900	35,000	1,668	
19,000				23,000				29,000				35,000			
19,000	19,100	913	873	23,000	23,100	1,073		29,000	29,100	1,373		35,000	35,100	1,673	
19,100	19,200	918	878	23,100	23,200	1,078		29,100	29,200	1,378		35,100	35,200	1,678	
19,200	19,300	923	883	23,200	23,300	1,083		29,200	29,300	1,383		35,200	35,300	1,683	
19,300	19,400	928	888	23,300	23,400	1,088		29,300	29,400	1,388		35,300	35,400	1,688	
19,400	19,500	933	893	23,400	23,500	1,093		29,400	29,500	1,393		35,400	35,500	1,693	
19,500	19,600	938	898	23,500	23,600	1,098		29,500	29,600	1,398		35,500	35,600	1,698	
19,600	19,700	943	903	23,600	23,700	1,103		29,600	29,700	1,403		35,600	35,700	1,703	
19,700	19,800	948	908	23,700	23,800	1,108		29,700	29,800	1,408		35,700	35,800	1,708	
19,800	19,900	953	913	23,800	23,900	1,113		29,800	29,900	1,413		35,800	35,900	1,713	
19,900	20,000	958	918	23,900	24,000	1,118		29,900	30,000	1,418		35,900	36,000	1,718	
CAUTION: USE \$20,000 AND OVER TABLE ONLY IF MARRIED AND FILING JOINTLY				24,000				30,000				36,000			
				24,000	24,100	1,123		30,000	30,100	1,423		36,000	36,100	1,723	
				24,100	24,200	1,128		30,100	30,200	1,428		36,100	36,200	1,728	
				24,200	24,300	1,133		30,200	30,300	1,433		36,200	36,300	1,733	
				24,300	24,400	1,138		30,300	30,400	1,438		36,300	36,400	1,738	
				24,400	24,500	1,143		30,400	30,500	1,443		36,400	36,500	1,743	
				24,500	24,600	1,148		30,500	30,600	1,448		36,500	36,600	1,748	
				24,600	24,700	1,153		30,600	30,700	1,453		36,600	36,700	1,753	
				24,700	24,800	1,158		30,700	30,800	1,458		36,700	36,800	1,758	
				24,800	24,900	1,163		30,800	30,900	1,463		36,800	36,900	1,763	
				24,900	25,000	1,168		30,900	31,000	1,468		36,900	37,000	1,768	
				25,000				31,000				37,000			
				25,000	25,100	1,173		31,000	31,100	1,473		37,000	37,100	1,773	
				25,100	25,200	1,178		31,100	31,200	1,478		37,100	37,200	1,778	
				25,200	25,300	1,183		31,200	31,300	1,483		37,200	37,300	1,783	
				25,300	25,400	1,188		31,300	31,400	1,488		37,300	37,400	1,788	
				25,400	25,500	1,193		31,400	31,500	1,493		37,400	37,500	1,793	
				25,500	25,600	1,198		31,500	31,600	1,498		37,500	37,600	1,798	
				25,600	25,700	1,203		31,600	31,700	1,503		37,600	37,700	1,803	
				25,700	25,800	1,208		31,700	31,800	1,508		37,700	37,800	1,808	
				25,800	25,900	1,213		31,800	31,900	1,513		37,800	37,900	1,813	
				25,900	26,000	1,218		31,900	32,000	1,518		37,900	38,000	1,818	

IF
OVER
\$40,000
YOU MUST
USE
FORM 40

How To Obtain Forms

Generally, we mail forms and schedules directly to you based on what seems right for you. Additional booklets, forms, and schedules are listed below. These booklets and forms may be obtained by visiting the Alabama Taxpayer Service Center nearest you or by mailing the order blank below.

CAUTION

The Order Blank below should not be used to request bulk forms. Accountants, banks, post offices, military bases, libraries, and businesses needing bulk forms must use Form 2300 which lists all Alabama forms and instructions available for individuals, partnerships, fiduciaries, employers, etc. If you need bulk forms, please write and request Form 2300.

BOOKLETS

Form 40 Booklet. This booklet contains 2 each of the following forms and schedules with instructions: Form 40, Schedules A, B, CR, D, & E.

Form 40A Booklet. This booklet contains 2 Form 40As with instructions.

Form 40NR Booklet. This booklet contains 3 each of the following forms and schedules with instructions: Form 40NR, Schedules A, B, D, & E.

Note: See *Which Form To File* on pages 5 and 6 of this booklet for requirements you must meet to file Form 40, Form 40A, and Form 40NR.

NOL Booklet. This booklet contains 2 each of the following forms with instructions: Form NOL-85, Form NOL-85A, and Form 40X.

FORMS

Form 40 Individual Income Tax Return for full year residents of Alabama and also part-year residents of Alabama.

Form 40A Individual Income Tax Return (Short Form) for full year residents of Alabama.

Form 40NR Nonresident Individual Income Tax Return for nonresidents of Alabama.

Form 40X Amended Return or Application for Refund of Alabama income tax paid through mistake or error.

Form 40ES to make estimated tax payments.

Form 4868A Application for requesting an extension of time to file Alabama Individual Income Tax Return.

Form 4952A for claiming investment interest as an itemized deduction.

Form NOL-85 for computing a net operating loss deduction.

Form NOL-85A for carrying back or forward the net operating loss as determined in Form NOL-85.

SCHEDULES

Schedule A for itemized deductions.

Schedule B for interest and dividend income.

Schedule CR for computation of credit for taxes paid to other states.

Schedule D for reporting income from the sale or exchange of capital assets.

Schedule E for reporting income from pensions, annuities, rents, royalties, partnerships, estates, and trusts.

Schedule OC for computation of basic skills credit, rural physicians credit, and/or a capital credit.

Alabama does not provide the following forms and schedules and requests that the appropriate federal schedule be used making the modifications as required by Alabama law.

Schedule C for reporting income from a personally owned business.

Schedule F for reporting income from farming.

Schedule 2119 for reporting the sale or exchange of a personal residence.

Form 2106 for claiming employee business expenses.

Form 3903 for claiming moving expenses.

Form 4684 for reporting casualty and theft losses.

Form 4797 for reporting sale of business property.

Form 6252 for reporting installment sale income.

Form 8283 for reporting noncash contributions.

Order Blank

The booklets, forms, and instructions listed here are available at no cost.

One booklet or two forms and instructions for each item you check will be mailed to you.

To help reduce waste, please order only the forms and instructions you need to prepare your return. Attach a separate sheet of paper listing additional forms you may need not listed on the order blank. Please allow 3 weeks to receive your order.

Use this Order Blank to order only current forms. This form must be properly completed or your request for forms will not be processed.

Please detach the order blank on the dotted line, and **be sure to write your name and address on the other side.** Enclose this order blank in your own envelope, and mail to the address shown.

ORDER ONLY THE FORMS YOU NEED TO PREPARE YOUR INDIVIDUAL RETURN. SEE ABOVE FOR DESCRIPTION OF FORMS.

DO NOT use this order blank to request bulk forms.

Check ☒ Desired Forms And Instructions For 1996

☐ **Form 40 Booklet** (includes Form 40, Schedules A, B, CR, D, E, and instructions).

☐ **Form 40A Booklet** (includes Form 40A and instructions).

☐ **Form 40NR Booklet** (includes Form 40NR, Schedules A, B, D, E, and instructions).

☐ **NOL Booklet** (includes Forms NOL-85, NOL-85A, 40X, and instructions).

☐ **Form 40X**

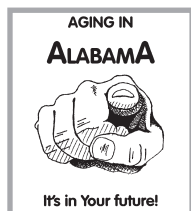
☐ **Form 4868A**

☐ **Form 40ES** for 1997

☐ **Form 4952A**

Mail to: **ALABAMA DEPARTMENT OF REVENUE
INCOME TAX FORMS
P.O. BOX 327470
MONTGOMERY, AL 36132-7470**

Alabama Commission On Aging



Your generous donation of all or part of your refund to the – **ALABAMA AGING FUND** will provide additional services to older Alabamians

Form 40A

22a

OR CONTRIBUTE DIRECTLY TO: Alabama Commission on Aging
RSA Plaza
770 Washington Avenue – Suite 470
Montgomery, Alabama 36130
Telephone: (334) 242-5743

Donation of Refund

You may elect to donate all or part of your refund to one or more funds shown on this page.

See Lines
22a, b, c, d, e, f, g and h
on Form 40A

“Listen to the Drum”

Your contribution will assure an Indian child's future. Donate all or part of your refund to the —



Alabama Indian Children's Scholarship Fund

Form 40A line 22f
Alabama Indian Affairs Commission
(334) 242-2831

ALABAMA ARTS DEVELOPMENT FUND

GIVE, AND OUR CHILDREN RECEIVE.

Your tax-deductible gift of \$5, \$10, \$25 or more can give your child and thousands of others the chance to experience the arts in person. Your gift makes all the difference.

PLEASE SEE LINE 22B

WRITE: ALABAMA STATE COUNCIL ON ARTS
ONE DEXTER AVENUE
MONTGOMERY, AL 36130

Help Fight Child Abuse!

Your contribution will provide funds for community based child abuse and neglect prevention programs all across Alabama. For more information or to make a direct donation contact the Children's Trust Fund, P.O. Box 4251, Montgomery, Alabama 36103, (334) 242-5710.



Penny Trust Fund

For the Children of Alabama



- *Reduce infant deaths
- *Health care for seriously ill children
- *Immunizations and children's disease prevention

The state of Alabama will match every dollar you donate with an additional two dollars.

See Line 22g

HELP SAVE ALABAMA'S WILDLIFE

See line 22c of Form 40A to donate to the Alabama Nongame Wildlife Fund. Your donation will help bring back bluebirds, eagles, ospreys, and many other nongame wildlife species in Alabama. With a \$5 donation we can raise \$20 for wildlife restoration and management. The Nongame Wildlife Fund does not receive state tax dollars. For information write or call the Nongame Wildlife Coordinator, Game and Fish Division, 64 North Union Street, Montgomery, AL 36130. Telephone 334 / 242-3469.



Alabama's Disabled Veterans Need Your Support



“FREEDOM IS NOT FREE”

Alabamians proudly answered the call to arms to defend this nation from aggression! Now it's your turn to express your appreciation for the sacrifices these proud men and women made while defending freedom around the World! All donations are gratefully accepted; checks can be made payable to: Veterans Home Trust Fund, P.O. Box 1509, Montgomery, AL 36102.

See Line 22e for
Alabama Veterans Home Program

Alabama Foster Care Trust Fund Helping Alabama's Foster Children



Contributions provide educational, athletic, artistic, and special occasion opportunities to children in the custody of the Alabama Department of Human Resources. Direct contributions may be made to the Department of Human Resources, 50 Ripley St., Montgomery, AL 36130. For information, call (334) 242-9500.

PLEASE SEE OTHER SIDE FOR ORDER BLANK
DETACH AT THIS LINE

Name

Number and Street or Rural Route

City, Town or Post Office, and State

Zip Code

Type or print your name and address on this label. It will be used to expedite your order.